

BILL NO. 87-3

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 87-3

Introduced by Council President Hardwicke at the  
request of the County Executive

Legislative Day No. 87-5 Date February 10, 1987

AN ACT to add new Section 11-33.1, heading, Payment of Estimated Tax on Tangible Personal Property, to Article I, heading, In General, of Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to provide for payment of estimated tax on tangible personal property.

By the Council, February 10, 1987

Introduced, read first time, ordered posted and public hearing scheduled

on: March 10, 1987

at: 7:00 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was

held on March 10, 1987

and concluded on March 10, 1987

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 WHEREAS, Section 10-210 of the Tax-Property Article of  
2 the Annotated Code of Maryland authorizes the County to accept a  
3 payment of estimated tangible personal property tax; and

4 WHEREAS, it was determined to be beneficial to both the  
5 County and the taxpayer to accept said payment; and

6 WHEREAS, the State requires the local governing body to  
7 enact local legislation prior to acceptance of the estimated tax.

8 NOW, THEREFORE,

9 Section 1. Be It Enacted By The County Council of Harford County,  
10 Maryland, that new Section 11-33.1, heading, Payment of Estimated  
11 Tax on Tangible Personal Property, be, and is hereby added to  
12 Article I, heading, In General, of Chapter 11, heading, Finance  
13 and Taxation, of the Harford County Code, as amended, all to read  
14 as follows:

15 Chapter 11. Finance and Taxation.

16 Article I. In General.

17 Section 11-33.1. PAYMENT OF ESTIMATED TAX ON TANGIBLE PERSONAL  
18 PROPERTY.

19 (a) PURSUANT TO THE AUTHORITY IN SECTION 10-210 OF THE  
20 TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, THE COUNTY  
21 WILL ACCEPT THE PAYMENT OF ESTIMATED PROPERTY TAX.

22 (b) THE ESTIMATED PROPERTY TAX MAY NOT EXCEED THE AMOUNT  
23 CALCULATED BY APPLYING THE APPLICABLE CURRENT PROPERTY TAX RATE TO  
24 THE MOST RECENT ASSESSMENT OF THE PERSONAL PROPERTY.

25 (c) PAYMENT SHALL BE DUE THIRTY (30) DAYS AFTER THE TAX  
26 BILL IS RECEIVED OR REASONABLY SHOULD HAVE BEEN RECEIVED OR  
27 AVAILABLE, AND IF UNPAID, IS SUBJECT TO INTEREST AND PENALTIES AT  
28 THE SAME RATE AS PROVIDED FOR IN THE CHAPTER. ANY MONEY DUE THE  
29 TAXPAYER SHALL BE REFUNDED AT THE SAME RATE OF INTEREST THAT THE  
30 TAX WOULD HAVE BORNE IF THE TAXES WERE DETERMINED TO HAVE BEEN  
31 OVERDUE.

1 Section 2. And Be It Further Enacted, that this act shall take  
2 effect sixty (60) calendar days from the date it becomes law.

3 EFFECTIVE: May 18, 1987  
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5 *The Secretary of the Council does hereby*  
6 *certify that fifteen (15) copies of this Bill*  
7 *are immediately available for distribution to*  
8 *the public and the press.*

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*Doris Poulsen*, Secretary

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BY THE COUNCIL

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Read the third time.

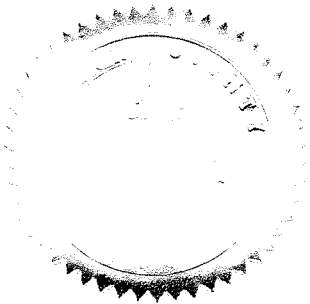
Passed LSD 87-8 (March 10, 1987)

Failed of Passage

By order

Doris Poulsen, Secretary

Sealed with the County Seal and presented to the County Executive  
for his approval this 11th day of March, 1987  
at 3:00 o'clock P.M.



Doris Poulsen, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]  
County Executive

Date 3-18-87

BY THE COUNCIL

This Bill (No. 87-3), having been approved by the Executive  
and returned to the Council, becomes law on March 18, 1987.

Doris Poulsen, Secretary

EFFECTIVE DATE: May 18, 1987

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